

1939-41

FOURTH
BIENNIAL REPORT

STATE BEVERAGE DEPARTMENT
OF FLORIDA

January 1, 1939 to January 1, 1941



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State Beverage Department

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of the

STATE BEVERAGE DEPARTMENT OF FLORIDA

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State Beverage Department

E. W. SCARBOROUGH
Director

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**PAST AND PRESENT DIRECTORS OF THE
STATE BEVERAGE DEPARTMENT
OF FLORIDA**

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HON. GEO. O. WEEMS.....October 1, 1935 to January 10, 1937
HON. JOHN N. ALLEN.....January 11, 1937 to September 12, 1937
HON. THOS. W. LONG.....September 22, 1937 to February 28, 1941
HON. E. W. SCARBOROUGH.....March 7, 1941 to.....

Tallahassee, Florida
April 1, 1941

Governor Spessard L. Holland
The Capitol
Tallahassee

Your Excellency:

The State Beverage Department submits herewith its Fourth Biennial Report, covering the period January 1, 1939 to January 1, 1941.

This booklet contains a brief summary of the activities of this Department for the two years, and is submitted for your consideration and that of the members of the 1941 Legislature.

Respectfully submitted,
E. W. SCARBOROUGH,
Director.

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General Review

Section 1 of Chapter 16,774, Acts of 1935, which became a law on May 27, 1935, created the State Beverage Department and defined its duties in the following language:

"There is hereby created a State Beverage Department, whose duty it shall be to supervise the conduct, management and operation of the sale within the State of all beverages containing more than 1% of alcohol by weight."

The principal officer of the Department is the Director, who is appointed by the Governor. The law also provides for 44 supervisors, 3 auditors, and a total personnel, including its attorney, of not to exceed 60.

The Director and Supervisors are vested with authority to enforce the provisions of the Beverage Act and to perform such other acts as may be necessary to carry out the provisions thereof. Supervisors are given all the powers of Deputy Sheriffs in the enforcement of the beverage laws of this State and in the prosecution of the offenders against such laws. The Auditors are authorized to examine the books and records of all licensees. All employees, except two in the main office and the attorney, are under adequate bond written by surety companies authorized to do business in Florida.

The Supervisors are divided into two divisions: one supervises the conduct of all licensees; the other concerns itself mainly with suppressing the manufacture, transportation, and sale of illegal whiskey known as "Rum" or "Moonshine." This division works in close cooperation with Federal and local officers.

The Auditors make regular audits of all manufacturers and distributors to see that all taxes due the State are paid promptly. The payment of the tax on liquor is evidenced by a revenue stamp attached to the immediate container of the liquor. The tax on all other alcoholic beverages is paid on or before the 10th of each month for all sales made the previous calendar month. Each manufacturer and distributor is required to keep adequate records showing such sales and to file a detailed report with the payment of the tax.

The Attorney General of the State is the legal adviser of the Department, and, as such, has always rendered prompt, efficient and courteous service. The Department also maintains the services of an attorney who handles all cases before the various Courts of the State. He has always been diligent in his efforts in our behalf, and his services have proven very beneficial.

The tax on spirituous beverages containing 14% or more of alcohol by weight is \$1.20 per gallon.

The tax on spirituous beverages containing less than 14% of alcohol by weight is .20c per gallon.

The tax on natural sparkling wine is .75c per gallon, and the tax on all other wines is .20c per gallon.

The tax on malt beverages is $\frac{7}{8}$ of a cent per pint or fraction thereof if sold in containers of less than one gallon and 7c per gallon if sold in containers of one gallon or more.

The fines assessed shown in Schedule T totaling \$51,906.60 for the two years went into the Fine and Forfeiture Fund of the cities and counties in which the cases were tried.

The State's part of license fees received for the two years covered by this report was \$755,097.69. Counties receive the same amount as the State, or \$755,097.69. From those licenses issued for places located inside the limits of incorporated cities and towns, such cities and towns collect as much as both the State and Counties, or an estimated \$1,359,175.85. The Counties and Cities' part of the license fees totaling \$2,114,273.54 is not shown in any of the schedules in this report.

The increase in consumption of 17.46% of liquor in 1940 over 1939 was not, in my opinion, due to any effort on the part of anyone to increase individual consumption, but to three other things; viz., the increased number of tourist visiting our State; the constant efforts on the part of this Department, in cooperation with Federal and local officers, to suppress the manufacture, transportation and sale of "moonshine whiskey," which pays neither a license nor an excise tax; and to better economic conditions in the State. The latter reason predominates. The consumption of beer and wine shows a normal increase for the two years.

The "Potential Tax Saved" of \$230,391.60 shown in Schedule T represents the State's part. The "Potential Federal Tax Saved" is \$518,381.10, or a total potential saving in both State and Federal Taxes of \$748,772.70.

The County is the unit in Local Option Elections. The County Commissioners of any county shall call a Local Option Election if a petition containing the signature of 25% of the qualified voters of the county is presented to them requesting such an election. Since the Liquor Laws have become effective, five counties have held Local Option Elections. All of these were dry before the elections were called; three remained dry and two went wet. There were sixteen dry counties as of January 1, 1941, representing 18.07% of the population of the State.

We have no Law, Rules and Regulations governing the advertising or labeling of alcoholic beverages in this State.

This Department has been asked numerous times if raising or lowering the tax would result in increased revenue. It is my firm opinion that raising the tax would make the traffic in illegal liquor (moon-

shine) so profitable that there would be no increase in the revenue collected by this Department. In order for a reduction of the tax to be effective, it must be lowered enough to reduce the price to the consumer, and inasmuch as the Federal tax—over which the State has no control—is $2\frac{1}{2}$ times the State tax on 100 proof whiskey, a sufficient reduction in the State tax to lower the price to the consumer would be so great as to cause a reduction in the collections made by this Department. It is my opinion that stricter enforcement of the laws is the only way to increase revenue.

Schedule T shows that the Department destroyed an average of 51 illegal stills per month with an average capacity of 163 gallons. This means that each time these stills might be run, 832 gallons of moonshine whiskey would be made. The amount of mash destroyed indicates that these stills were being run at least 4 times per week, making 3,328 gallons each week.

Florida is an active member of the National Association of State Liquor Administrators. This association sponsored a Federal law in which the Federal Government ceded back to the various States the right to collect the alcoholic beverage tax from all places located in Federal Areas, except the United States Government and instrumentalities thereof. Prior to the passage of this Act no State could collect the tax from any place located in a Federal Area to which the State has ceded all its rights to the Federal Government. The short time this law has been effective prevents an accurate statement of the amount of money it will bring into this Department, but it will be many thousands of dollars each year and the amount will increase as the army and navy bases now being established in Florida obtain their full complement of men.

During the calendar year 1940, the Department distributed to the Welfare Board for Old Age Pensions and the Blind the sum of \$3,400,000; to Crippled and Underprivileged Children, \$400,000; and to the public schools of the State, \$655,607.52. Of the amount that went to schools, \$141,302.21 was saved from the 7% of collections allowed the Department as expenses. The first two funds mentioned above are matched "dollar for dollar" by the Federal Government. When you consider this and the expense of the Department, the legalization of the sale of alcoholic beverages caused \$8,455,521.96 to be spent in Florida last year through the above three sources. It is estimated that the industry employs 30,000 people with an annual payroll of approximately \$7,000,000. This is exclusive of what Railroad, Boat and Truck Lines receive for transporting the beverages into the State, and the extra help necessary for such transportation.

To assure the State the maximum revenue from the legal sale of alcoholic beverages, proper enforcement of the law is necessary. New problems and conditions are constantly arising, which make it necessary to ask for additions or amendments to the enforcement part of the laws from each Legislature. Recommendations in this connection will be submitted to the Governor under separate cover and will be taken up with the Legislature at the proper time.

This Department is aware of its responsibilities and is endeavoring to carry out these duties to the full extent of the law. We are ever mindful that enforcement efforts must be constant and consistent to obtain maximum results.

A careful perusal of the various Schedules in this report will give you a picture of the results obtained from our efforts, but will not indicate the numerous serious and humorous problems that are constantly coming before us to be solved before such results may be obtained.

The records and accounts of the Department are audited by the State Auditor regularly and his last report says in part: "The Director has accounted for all receipts of record. Operating costs of the Department average 3.9 per cent of the net collections, which indicates that the Department has been handled in an economical and business-like manner All employees in positions of responsibility are bonded All records of the Department apparently reflect all transactions and are accurately and neatly kept."

SCHEDULE A
COLLECTION AND DISTRIBUTION OF REVENUE
CALENDAR YEAR 1939

COLLECTIONS:

Excise Tax - Liquor - - -	\$2,276,317.78	
Excise Tax - Beer - - -	1,327,562.64	
Excise Tax - Nat. Spkl. Wine	11,995.84	
Excise Tax - Other Wine -	275,484.55	
Excise Tax - Mixed Beverage	1,969.44	
<hr/>		
TOTAL EXCISE TAX - -		\$3,893,330.25
License Tax - Liquor - - -	308,326.72	
License Tax - Beer & Wine	75,330.97	
<hr/>		
TOTAL LICENSE TAX - -		383,657.69
Beverage Tags - - - -		1,160.00
Warehouse Permits - - -		8.00
Miscellaneous - - - -		368.68
<hr/>		
TOTAL COLLECTIONS - -		\$4,278,524.62
Balance on Hand 1-1-'39:		
7% Operating Fund - -	55,618.26	
Undistributed Fund - -	8,979.61	64,597.87
<hr/>		
To be accounted for -		\$4,343,122.49

DISTRIBUTION:

Old Age Pensions & Blind	\$3,691,090.00	
Crippled & Under Priv.		
Children - - - - -	375,947.98	
Stamp Refund - - - -	11,012.73	
Expense of Department -	179,138.66	
<hr/>		
TOTAL DISTRIBUTED - -		\$4,257,189.37
Balance on Hand 12-31-'39:		
7% Operating Fund - -	78,232.20	
Undistributed Fund - -	7,592.00	85,824.20
<hr/>		
		\$4,343,013.57
To adjust disbursement ledger		108.92
<hr/>		
Accounted for - - - -		\$4,343,122.49

SCHEDULE B
COLLECTION AND DISTRIBUTION OF REVENUE
CALENDAR YEAR 1940

COLLECTIONS:

Excise Tax - Liquor - - -	\$2,708,896.74	
Excise Tax - Beer - - -	1,380,906.17	
Excise Tax - Nat. Spkl. Wine	15,517.54	
Excise Tax - Other Wine -	357,675.18	
Excise Tax - Mixed Beverages	1,374.20	
		<hr/>
TOTAL EXCISE TAX - -		\$4,464,369.83
License Tax - Liquor - -	350,540.79	
License Tax - Beer & Wine	81,324.63	
		<hr/>
TOTAL LICENSE TAX - -		431,865.42
Beverage Tags - - -		1,217.00
Warehouse Permits - -		NONE
Seized Cars Sold - - -		1,019.75
Miscellaneous - - -		211.26
		<hr/>
TOTAL COLLECTIONS - -		\$4,898,683.26
Balance on Hand 1-1-'40:		
7% Operating Fund - -	78,232.20	
Undistributed Fund - -	7,592.00	85,824.20
		<hr/>
To be accounted for -		\$4,984,507.46

DISTRIBUTION:

Old Age Pensions & Blind	\$3,634,360.00	
Crippled & Under Priv.		
Children - - - - -	400,000.00	
County School Fund - -	655,607.52	
Stamp Refund - - - -	5,608.97	
Expense of Department -	199,914.44	
		<hr/>
TOTAL DISTRIBUTED - -		\$4,895,490.93
Balance on Hand 12-31-'40:		
7% Operating Fund - -	78,391.11	
Undistributed Fund - -	8,503.05	86,894.16
		<hr/>
		\$4,982,385.09
To adjust disbursement ledger		2,122.37
		<hr/>
Accounted for - - - -		\$4,984,507.46

SCHEDULE C

RECEIPTS FROM LICENSE FEES AND EXCISE TAX, BEER FOR CALENDAR YEARS 1939 AND 1940

1939	E X C I S E T A X			
	License Fees	Sold in Bottles	Sold in Kegs	Total Excise Tax
January - - -	\$ 2,337.50	\$ 90,410.44	\$ 10,637.18	\$ 101,047.62
February - - -	1,405.00	89,527.85	12,037.44	101,565.29
March - - -	887.50	104,197.91	15,113.97	119,311.88
April - - -	577.50	119,486.98	13,731.39	133,218.37
May - - -	1,936.63	101,486.37	9,771.46	111,257.83
June - - -	1,006.25	101,661.94	8,665.18	110,327.12
July - - -	901.25	102,734.82	8,880.72	111,615.54
August - - -	577.50	95,756.65	8,823.43	104,580.08
September - - -	462.50	97,199.67	9,335.63	106,535.30
October - - -	57,145.84	96,967.35	9,729.43	106,696.78
November - - -	5,067.25	97,698.82	10,315.01	108,013.83
December - - -	3,026.25	103,680.46	9,712.54	113,393.00
TOTALS - - -	\$75,330.97	\$1,200,809.26	\$126,753.38	\$1,327,562.64
1940				
January - - -	\$ 2,200.00	\$ 99,243.75	\$ 12,509.76	\$ 111,753.51
February - - -	1,279.90	79,736.93	11,895.75	91,632.68
March - - -	785.10	91,604.45	14,027.67	105,632.12
April - - -	811.25	111,517.18	14,471.60	125,988.78
May - - -	2,050.00	111,098.71	11,654.75	122,753.46
June - - -	1,129.38	108,529.91	10,542.67	119,072.58
July - - -	695.00	113,997.22	10,834.76	124,831.98
August - - -	806.50	97,807.90	12,651.96	110,459.86
September - - -	428.75	114,563.78	13,947.93	128,511.71
October - - -	63,391.25	95,655.50	12,308.50	107,964.00
November - - -	4,787.50	101,438.84	13,905.12	115,343.96
December - - -	2,960.00	102,114.57	14,846.96	116,961.53
TOTALS - - -	\$81,324.63	\$1,227,308.74	\$153,597.43	\$1,380,906.17

SCHEDULE D
RECEIPTS FROM EXCISE TAX ON WINES FOR
CALENDAR YEARS 1939 AND 1940

(License Fees Included in Beer Licenses — Schedule C)

			Natural Sparkling		All Other	
			1939	1940	1939	1940
January	-	-	\$ 3,598.57	\$ 4,612.48	\$ 40,083.32	\$ 49,645.51
February	-	-	2,075.46	1,804.11	26,532.79	38,686.34
March	-	-	1,967.74	2,114.79	26,767.27	38,676.70
April	-	-	880.48	1,056.47	27,040.51	34,693.53
May	-	-	224.09	354.65	22,895.11	27,495.44
June	-	-	209.96	212.71	25,021.02	24,920.10
July	-	-	127.06	903.24	15,717.76	27,434.25
August	-	-	276.27	214.45	12,846.18	13,777.30
September	-	-	205.57	351.96	13,827.68	18,836.45
October	-	-	397.27	280.85	14,378.12	17,272.17
November	-	-	736.91	1,783.97	20,271.83	28,716.16
December	-	-	1,314.46	1,827.86	30,102.96	37,521.23
			<hr/>			
TOTALS	-	-	\$11,995.84	\$15,517.54	\$275,484.55	\$357,675.18

SCHEDULE E

RECEIPTS FROM LICENSE FEES AND EXCISE TAX ON LIQUOR CONTAINING 14% OR MORE ALCOHOL BY WEIGHT FOR CALENDAR YEARS 1939-1940

	License Fees		Excise Tax	
	1939	1940	1939	1940
January - - -	\$ 23,142.37	\$ 25,684.21	\$ 210,394.71	\$ 285,275.63
February - - -	5,141.25	3,589.09	205,737.03	296,611.19
March - - -	1,897.42	1,029.13	222,710.56	261,385.92
April - - -	1,252.30	1,764.71	174,966.25	197,595.73
May - - -	5,418.74	7,143.75	137,061.41	167,515.00
June - - -	2,380.20	2,527.51	126,776.41	189,402.05
July - - -	1,515.01	1,431.25	126,032.56	117,056.68
August - - -	488.25	450.00	110,098.98	122,045.46
September - - -	1,718.38	1,695.50	158,260.84	128,743.22
October - - -	242,114.88	266,334.55	184,106.66	270,391.96
November - - -	9,539.42	13,622.32	266,369.75	327,904.35
December - - -	13,718.50	25,268.77	353,802.62	344,969.55
TOTALS - - -	\$308,326.72	\$350,540.79	\$2,276,317.78	\$2,708,896.74

RECEIPTS FROM EXCISE TAX ON SPIRITUOUS BEVERAGES CONTAINING LESS THAN 14% OF ALCOHOL BY WEIGHT FOR CALENDAR YEARS 1939-1940

(License Fees Included in Beer Licenses — Schedule C)

	1939	1940
January - - -	\$ 239.82	\$ 223.48
February - - -	292.87	176.75
March - - -	298.50	192.15
April - - -	237.24	158.29
May - - -	170.35	105.98
June - - -	101.70	60.04
July - - -	79.85	65.17
August - - -	74.11	51.59
September - - -	65.52	68.81
October - - -	134.14	43.08
November - - -	167.75	84.98
December - - -	107.59	143.88
TOTALS - - -	\$1,969.44	\$1,374.20

SCHEDULE F
LICENSES ISSUED LICENSE YEAR 1938-1939
(Oct. 1 to Oct. 1)

RETAIL	Number	Amount	Number	Amount
Beer - Dry Counties - - -			773	\$ 8,861.25
Beer & Wine - Wet Counties			6,033	57,009.38
Beer, Wine & Liquor - Wet Counties				
Consumption on Premises	262	\$ 56,781.25		
Package Stores - - - -	862	211,371.86		
Clubs - - - - -	63	5,098.78		
Railroads (1) - - - - -	179	1,175.00		
Boats (1) - - - - -	14	212.00	1,380	274,638.89
				<hr/>
Total Retail - - - - -			8,186	\$340,509.52
WHOLESALERS				
Beer - Dry Counties - - -	17	\$ 1,650.00		
Beer & Wine - Wet Counties	81	7,975.00		
Beer, Wine & Liquor - - -	28	15,975.00		
				<hr/>
Total Wholesalers - - - - -			126	25,600.00
MANUFACTURERS				
Wineries - - - - -	7	\$ 250.00		
Breweries -- - - - -	6	2,625.00		
				<hr/>
Total Manufacturers - - - - -			13	2,875.00
				<hr/>
TOTAL OF ALL LICENSES — STATE'S PART			8,325	\$368,984.52

- (1) Railroad and boat companies are required to obtain a Master License, the fee for which is \$250.00 and \$100.00 respectively. They are also required to obtain a Certified Copy of such Master License, at a cost of \$1.00 each, and to post it in every car or boat in which the beverages are sold. These figures include both types of licenses.

Note:

Under the law, the counties receive the same license fee as does the State. Incorporated cities and towns receive as much as both the State and County from those licenses issued for places located within their corporate limits. Therefore, the total license fees caused to be collected is as follows:

State - - - - -	\$ 368,984.52
County - - - - -	368,984.52
Cities & Towns - Est. - - -	664,172.14
	<hr/>
or a Total of - - - - -	\$1,402,141.18

SCHEDULE G
LICENSES ISSUED, LICENSE YEAR 1939-1940
(Oct. 1 to Oct. 1)

	Number	Amount	Number	Amount
RETAIL				
Beer - Dry Counties - - -			796	\$ 8,855.63
Beer & Wine - Wet Counties			6,169	58,597.75
Beer, Wine & Liquor - Wet Counties				
Consumption on Premises	1,039	\$227,242.20		
Package Stores - - - -	263	57,166.68		
Clubs - - - - -	59	4,703.07		
Railroads (1) - - - - -	141	1,137.00		
Boats (1) - - - - -	19	415.00	1,521	290,663.95
			<hr/>	
Total Retail - - - - -			8,486	\$358,117.33
WHOLESALERS				
Beer - Dry Counties - - -	19	\$ 1,800.00		
Beer & Wine - Wet Counties	75	7,800.00		
Beer, Wine & Liquor -				
Wet Counties - - - - -	30	15,912.50		
			<hr/>	
Total Wholesalers - - - - -			124	25,512.50
MANUFACTURERS				
Wineries - - - - -	4	\$ 208.34		
Breweries - - - - -	6	2,275.00		
			<hr/>	
Total Manufacturers - - - - -			10	2,483.34
			<hr/>	
TOTAL OF ALL LICENSES — STATE'S PART			8,620	\$386,113.17

- (1) Railroad and boat companies are required to obtain a Master License, the fee for which is \$250.00 and \$100.00 respectively. They are also required to obtain a Certified Copy of such Master License, at a cost of \$1.00 each, and to post it in every car or boat in which the beverages are sold. These figures include both types of licenses.

Note:

Under the law, the counties receive the same license fee as does the State. Incorporated cities and towns receive as much as both the State and County from those licenses issued for places located within their corporate limits. Therefore, the total license fees caused to be collected is as follows:

State - - - - -	\$ 386,113.17
Counties - - - - -	386,113.17
Cities & Towns - Est. - - -	695,003.71
<hr/>	
or a Total of - - - - -	\$1,467,230.05

SCHEDULE H
SALE OF BEVERAGE VEHICLE TAGS
FOR CALENDAR YEARS 1939 AND 1940

	1939	1939	1940	1940
	Number	Amount	Number	Amount
January - - - - -	46	\$ 46.00	38	\$ 38.00
February - - - - -	16	16.00	45	45.00
March - - - - -	47	47.00	13	13.00
April - - - - -	19	19.00	25	25.00
May - - - - -	27	27.00	12	12.00
June - - - - -	15	15.00	15	15.00
July - - - - -	25	25.00	26	26.00
August - - - - -	21	21.00	12	12.00
September - - - - -	237	237.00	133	133.00
October - - - - -	492	492.00	728	728.00
November - - - - -	150	150.00	103	103.00
December - - - - -	65	65.00	67	67.00
TOTALS - - - - -	1,160	\$1,160.00	1,217	\$1,217.00

SCHEDULE I
DISPOSITION OF THE 7% EXPENSE FUND
FOR THE CALENDAR YEARS 1939 - 1940

	1939	1940
Balance at Beginning		
of year - - - - \$ 55,618.36		\$ 78,232.20
7% of Collections - - 299,092.08		343,497.93
Total to be Ac-		
counted for - -	\$354,710.44	\$421,730.13
 Balance at End of Year \$ 78,232.20		\$ 78,391.11
Transferred to School		
Fund - - - - 97,230.56		141,302.21
Total Accounted for	\$175,462.76	\$219,693.32
	\$179,247.68	\$202,036.81
 Cash Book has in previous year;		
we have in current year	7,697.77	7,588.75
	\$171,549.91	\$194,448.06
 Cash Book has in subsequent year;		
we have in current year	7,588.75	5,466.38
Actual expenses —		
See Schedule J.	\$179,138.66	\$199,914.44

SCHEDULE J
E X P E N S E
FOR CALENDAR YEARS 1939 AND 1940

	1939	1940
OFFICE:		
Salaries - - - -	\$ 18,905.34	\$ 19,625.16
Traveling - - - -	2,963.09	3,418.37
Equipment - - - -	715.20	2,271.82
Supplies - - - -	1,694.93	1,702.28
Printing - - - -	1,048.90	2,005.80
Postage - - - -	1,818.78	2,094.45
Telephone - - - -	1,166.94	1,536.08
Telegraph - - - -	205.22	211.34
Rent - - - -	759.16	619.50
Bond Premium - -	4,664.61	3,699.04
Janitor - - - -	347.23	635.00
Utilities - - - -	111.97	143.50
Express - - - -	747.67	394.85
Miscellaneous - -	438.40	859.71
	<hr/>	<hr/>
Total for Office -	\$ 35,587.44	\$ 39,216.90
 AUDITORS:		
Salaries - - - -	\$ 10,844.35	\$ 12,413.33
Traveling - - - -	2,247.73	2,412.23
	<hr/>	<hr/>
Total for Auditors	13,092.08	14,825.56
 SUPERVISORS		
Salaries - - - -	\$ 77,460.49	\$ 78,395.36
Traveling - - - -	37,212.96	40,402.50
	<hr/>	<hr/>
Total for Supervisors	114,673.45	118,797.86
Revenue Stamps Purchased	8,010.94	18,719.20
Evidence - - - -	7,026.05	6,279.61
Department Owned Cars	646.50	263.78
Confiscating Cars - -	None	1,699.81
Mfg. Beverage Vehicle Tags	102.20	111.72
	<hr/>	<hr/>
Total Expense -	\$179,138.66	\$199,914.44

SCHEDULE K
STAMP REFUND ACCOUNT FOR
CALENDAR YEARS 1939 - 1940

		1939	1940	
	Receipts	Disburse- ments	Receipts	Disburse- ments
Jan. 1, Bal. on Hand - - \$	785.83		\$ 961.53	
January - - - - -	1,000.00	\$ 1,190.97	NONE	\$ 178.67
February - - - - -	2,000.00	1,003.85	NONE	550.04
March - - - - -	NONE	433.90	1,000.00	373.55
April - - - - -	NONE	123.69	2,000.00	555.87
May - - - - -	2,000.00	1,908.72	NONE	588.46
June - - - - -	NONE	NONE	NONE	207.35
July - - - - -	NONE	NONE	1,000.00	143.56
August - - - - -	4,000.00	137.43	NONE	129.21
September - - - - -	NONE	1,571.40	NONE	151.49
October - - - - -	3,000.00	1,358.26	NONE	61.09
November - - - - -	NONE	1,985.37	3,000.00	290.50
December - - - - -	NONE	1,123.44	NONE	1,866.05
Dec. 31, Transferred to				
Welfare Fund - - -		987.27		1,391.03
Dec. 31, Bal. on Hand - -		961.53		1,474.66
TOTALS - - - - -	\$12,785.83	\$12,785.83	\$7,961.53	\$7,961.53
Jan. 1, 1941, Bal. in Fund			\$1,474.66	

SCHEDULE L
TAX PAID BEER SALES IN FLORIDA FOR
CALENDAR YEARS 1939 AND 1940

1939	No. of Bottles Sold	Bottles Sold Red. to Gals.	Sold in Kegs Gallons	Total Gallons
January - - -	10,332,615	968,683	151,960	1,120,643
February - - -	10,231,758	959,227	171,694	1,130,921
March - - - -	11,908,336	1,116,411	215,914	1,332,325
April - - - -	13,655,652	1,280,217	196,163	1,476,380
May - - - -	11,598,440	1,087,334	139,592	1,226,926
June - - - -	11,618,506	1,089,235	123,789	1,213,024
July - - - -	11,741,121	1,100,730	126,867	1,227,597
August - - -	10,943,611	1,025,963	126,049	1,152,012
September - -	11,108,534	1,041,425	133,366	1,174,791
October - - -	11,081,983	1,038,936	138,991	1,177,927
November - -	11,165,580	1,046,773	147,357	1,194,130
December - -	9,724,553	911,677	138,750	1,050,427
TOTALS - -	135,110,689	12,666,611	1,810,492	14,477,103
1940				
January - - -	11,342,144	1,063,326	178,711	1,242,037
February - - -	9,112,795	854,325	169,939	1,024,264
March - - - -	10,469,071	981,475	200,395	1,181,870
April - - - -	12,744,819	1,194,827	206,737	1,401,564
May - - - -	12,696,995	1,190,343	166,497	1,356,840
June - - - -	12,403,422	1,162,821	150,610	1,313,431
July - - - -	13,028,250	1,221,398	154,782	1,376,180
August - - -	11,178,042	1,047,942	180,743	1,228,685
September - -	13,093,000	1,227,469	199,256	1,426,725
October - - -	10,392,056	974,255	175,836	1,150,091
November - -	11,593,004	1,086,844	198,644	1,285,488
December - -	11,670,236	1,094,085	212,099	1,306,184
TOTALS - -	139,723,834	13,099,110	2,194,249	15,293,359
Increase in 1940 over 1939 - - - - -				816,256 or 5.64%

SCHEDULE M
TAX PAID SALES OF WINES IN FLORIDA FOR
CALENDAR YEARS 1939 AND 1940

			1939		1940	
			Nat. Spklg. Gallons	All Others Gallons	Nat. Spklg. Gallons	All Others Gallons
January	-	-	4,798.07	200,416.67	6,149.96	248,227.63
February	-	-	2,767.26	132,664.04	2,405.48	193,431.84
March	-	-	2,623.65	133,836.47	2,819.74	193,383.59
April	-	-	1,173.95	135,202.56	1,408.64	173,467.79
May	-	-	298.78	114,475.57	472.86	137,477.39
June	-	-	279.91	125,105.03	283.58	124,600.49
July	-	-	169.42	78,588.68	1,204.30	137,171.20
August	-	-	368.34	64,230.95	285.93	68,886.51
September	-	-	274.07	69,138.42	469.25	94,182.31
October	-	-	505.08	71,890.62	374.43	86,360.99
November	-	-	982.57	101,359.47	2,378.64	143,580.82
December	-	-	1,752.60	150,514.92	2,437.17	187,606.14
TOTALS			15,993.70	1,377,423.40	20,689.98	1,788,376.70
Increase in 1940 over 1939					4,696.00	410,953.00
					or 29.36%	or 29.83%

SCHEDULE N
STAMPED LIQUOR SALES IN FLORIDA FOR
(14% and over of alcohol by weight)
CALENDAR YEARS 1939 AND 1940

	1939	1940
	Gallons	Gallons
January - - -	168,945.89	238,376.16
February - - -	187,916.48	257,357.80
March - - -	191,671.55	209,808.16
April - - -	148,693.44	171,760.74
May - - - -	124,247.87	152,724.58
June - - - -	109,067.79	174,409.53
July - - - -	108,440.44	90,235.99
August - - -	107,672.62	105,197.41
September - -	130,144.96	117,392.02
October - - -	150,161.34	190,635.68
November - - -	195,681.34	233,303.28
December - - -	298,401.80	316,031.60
TOTALS - -	- 1,921,545.52	2,257,232.95
Increase in 1940		
over 1939 - - -	335,687.43	or 17.47 Per cent

SALE OF SPIRITUOUS LIQUORS UNDER 14% BY WEIGHT
IN FLORIDA FOR CALENDAR YEARS 1939 AND 1940

	1939	1940
	Gallons	Gallons
January - - -	1,191.14	1,117.45
February - - -	1,464.37	883.79
March - - - -	1,492.77	960.69
April - - - -	1,186.22	791.43
May - - - - -	851.74	529.86
June - - - - -	508.52	300.20
July - - - - -	399.34	325.74
August - - - -	370.56	257.89
September - - -	327.54	344.14
October - - - -	670.71	215.44
November . . .	837.84	424.87
December - - -	537.97	719.39
TOTALS - -	9,839.62	6,870.89
Loss in 1940		
over 1939 - -	2,968.73	or 43.21%

SCHEDULE O
TAXPAID BEER SOLD IN FLORIDA
CALENDAR YEAR, 1939

Showing Percentage Manufactured in Florida

1939		Bottles	Bots. Red. To Gals.	Gallons (In Kegs)	Total In Gallons
Mfg. in Florida					
January	- - - -	3,958,063	371,067	45,939	417,006
February	- - - -	2,392,912	411,774	52,370	464,144
March	- - - -	5,126,202	480,581	56,827	537,408
April	- - - -	4,819,707	451,847	40,981	492,823
May	- - - -	5,065,246	474,866	41,084	515,950
June	- - - -	4,920,339	461,280	44,159	505,439
July	- - - -	4,762,282	446,462	45,657	492,119
August	- - - -	4,504,269	422,274	49,212	471,486
September	- - - -	4,518,995	423,655	51,798	475,453
October	- - - -	4,437,761	416,040	50,793	466,833
November	- - - -	3,734,693	350,125	41,874	391,999
December	- - - -	4,024,553	377,301	50,982	428,283
Totals	- - - -	52,265,022	5,087,272	571,676	5,658,948
Percentage of bottled and draft to total	- - - -			89.90	10.10
Percentage of total sold in state	- - - -				39.10

Imported into Florida

January	- - - -	6,374,552	597,616	106,021	703,637
February	- - - -	7,838,846	547,453	119,324	666,777
March	- - - -	6,782,134	635,830	159,087	794,917
April	- - - -	8,835,945	828,370	155,182	983,552
May	- - - -	6,533,194	612,468	98,508	710,976
June	- - - -	6,698,167	627,955	79,629	707,584
July	- - - -	6,978,839	654,268	81,210	735,478
August	- - - -	6,439,342	603,689	76,837	680,526
September	- - - -	6,589,539	617,770	81,568	699,338
October	- - - -	6,644,222	622,896	88,198	711,094
November	- - - -	7,430,887	696,648	105,483	802,131
December	- - - -	5,700,000	534,376	87,768	622,144
Totals	- - - -	82,845,667	7,579,330	1,238,815	8,818,154
Percentage of bottled and draft to total	- - - -			85.95	14.05
Percentage of total sold in state	- - - -				60.90

Note: For total taxpaid sales by months see Schedule L.

SCHEDULE P
TAXPAID BEER SOLD IN FLORIDA
CALENDAR YEAR, 1940

Showing Percentage Manufactured in Florida

Month		Bottles	Bots. Red. To Gals.	Gallons (In Kegs)	Total In Gallons
Mfg. in Florida					
January	- - -	3,065,855	287,423	43,515	330,938
February	- - -	3,302,549	309,613	50,430	360,043
March	- - -	4,425,492	414,890	54,947	469,837
April	- - -	4,657,793	436,668	45,250	481,918
May	- - -	4,838,044	453,565	44,502	498,067
June	- - -	4,662,447	437,104	42,288	479,392
July	- - -	5,105,580	478,648	60,427	539,075
August	- - -	5,515,714	517,097	61,675	578,772
September	- - -	4,568,219	428,269	54,483	482,752
October	- - -	4,678,328	438,593	56,488	495,081
November	- - -	4,434,725	415,755	58,988	474,743
December	- - -	4,907,757	460,101	66,425	526,526
Totals	- - -	54,162,503	5,077,726	639,418	5,717,144
Percentage of Bottled and draft to total	- - -			88.82	11.18
Percentage of total sold in state	- - -				37.38

Imported into Florida

January	- - -	8,276,289	775,903	135,196	911,099
February	- - -	5,810,246	544,712	119,509	664,221
March	- - -	6,043,579	566,585	145,448	712,033
April	- - -	8,087,026	758,159	161,487	919,646
May	- - -	7,858,951	736,778	121,995	858,773
June	- - -	7,740,975	725,717	108,322	834,039
July	- - -	7,922,670	742,750	94,355	837,105
August	- - -	5,662,328	530,845	119,068	649,913
September	- - -	8,524,781	799,200	144,773	943,973
October	- - -	5,713,728	535,662	119,348	655,010
November	- - -	7,158,279	671,089	139,656	810,745
December	- - -	6,762,479	633,984	145,674	779,658
Totals	- - -	85,561,341	8,021,384	1,554,831	9,576,215
Percentage of Bottled and draft to total	- - -			83.76	16.24
Percentage of total sold in state	- - -				62.62

Note: For total taxpaid sales by months see Schedule L.

SCHEDULE Q
SALE OF STAMPS BY DENOMINATION AND BY MONTHS
CALENDAR YEARS 1939 - 1940

					1½c Stamps		1¾c Stamps	
					1939	1940	1939	1940
January	-	-	-	-	1,176,320	1,500,000	7,000	5,000
February	-	-	-	-	724,720	1,422,232		6,000
March	-	-	-	-	1,055,000	1,308,600	5,000	11,000
April	-	-	-	-	1,124,120	702,400	8,000	1,000
May	-	-	-	-	366,000	496,920	5,000	1,000
June	-	-	-	-	515,720	358,640	1,000	2,000
July	-	-	-	-	556,400	413,200	1,000	15,000
August	-	-	-	-	180,720	317,000	7,000	5,000
September	-	-	-	-	461,000	539,600	6,000	10,000
October	-	-	-	-	569,400	1,589,400	1,000	20,000
November	-	-	-	-	763,180	2,046,000	10,000	14,250
December	-	-	-	-	863,484	960,200	50	
Total	-	-	-	-	8,356,064	11,654,192	51,050	90,250
					7½c Stamps		12c Stamps	
					1939	1940	1939	1940
January	-	-	-	-	779,920	1,280,200	32,000	11,000
February	-	-	-	-	799,680	1,181,560	36,000	60,000
March	-	-	-	-	891,000	1,066,800	27,000	39,000
April	-	-	-	-	767,440	1,026,928	11,000	28,000
May	-	-	-	-	723,720	939,840	20,000	20,000
June	-	-	-	-	513,240	725,040	25,000	22,000
July	-	-	-	-	655,000	513,400	26,000	44,000
August	-	-	-	-	488,560	504,800	21,000	37,000
September	-	-	-	-	653,904	620,000	30,000	30,000
October	-	-	-	-	986,200	1,337,880	48,000	75,000
November	-	-	-	-	1,146,640	1,390,536	51,000	51,000
December	-	-	-	-	1,331,772	1,280,920	71,004	103,500
Total	-	-	-	-	9,737,076	11,867,904	398,004	520,500
					15c Stamps		24c Stamps	
					1939	1940	1939	1940
January	-	-	-	-	374,064	485,360	142,840	150,720
February	-	-	-	-	336,640	502,560	135,820	159,200
March	-	-	-	-	399,080	445,920	151,000	160,720
April	-	-	-	-	319,248	367,624	64,120	91,612
May	-	-	-	-	257,240	327,240	50,000	44,120
June	-	-	-	-	222,344	314,000	43,360	109,048
July	-	-	-	-	310,000	203,600	53,300	59,000
August	-	-	-	-	214,960	220,000	33,540	55,200
September	-	-	-	-	297,792	280,000	119,600	60,000
October	-	-	-	-	341,520	495,144	137,180	138,600
November	-	-	-	-	573,016	605,248	133,108	146,260
December	-	-	-	-	651,548	579,880	226,524	243,400
Total	-	-	-	-	4,297,452	4,826,576	1,290,392	1,417,880

30c Stamps							
						1939	1940
January	-	-	-	-	-	130,532	181,296
February	-	-	-	-	-	141,664	181,192
March	-	-	-	-	-	154,940	167,784
April	-	-	-	-	-	96,476	121,668
May	-	-	-	-	-	78,200	84,904
June	-	-	-	-	-	61,016	100,340
July	-	-	-	-	-	88,200	84,600
August	-	-	-	-	-	63,000	82,300
September	-	-	-	-	-	95,048	75,000
October	-	-	-	-	-	144,460	167,480
November	-	-	-	-	-	189,536	240,596
December	-	-	-	-	-	270,868	262,000
Total						1,513,940	1,749,160
GRAND TOTAL						25,643,978	32,126,462

Note:

- 1½c stamps are for 1.6 ounce miniatures
- 1⅞c stamps are for 2 ounce miniatures
- 7½c stamps are for ½ pints
- 12c stamps are for 10th gallon
- 15c stamps are for pints
- 24c stamps are for 5th gallons
- 30c stamps are for quarts

SCHEDULE R

SALE BY DISTRICTS OF SPIRITUOUS LIQUORS CONTAINING 14% OR MORE OF ALCOHOL BY WEIGHT CALENDAR YEAR, 1939

Wine Gallons	Miami	Jacksonville	Tampa	Orlando	Pensacola	Key West	Total
January - - - -	73,723.99	41,567.56	38,478.35	6,688.00	6,991.94	1,496.05	168,945.89
February - - - -	85,158.88	44,624.67	42,431.11	7,149.27	6,864.63	1,687.92	187,916.48
March - - - -	78,259.62	53,237.49	42,187.88	8,527.72	7,947.08	1,511.76	191,671.55
April - - - -	50,133.93	48,985.13	35,204.05	6,040.19	7,329.11	1,001.03	148,693.44
May - - - -	38,748.49	42,571.30	29,690.10	5,956.71	7,027.32	753.95	124,747.87
June - - - -	32,730.05	39,093.83	24,380.67	5,217.97	7,020.46	624.81	109,067.79
July - - - -	33,948.06	39,916.31	21,777.18	4,811.70	7,350.39	636.80	108,440.44
August - - - -	33,639.49	38,908.74	23,871.40	4,344.19	6,421.64	487.16	107,672.62
September - - - -	42,922.48	42,158.06	32,235.02	5,447.88	6,876.66	504.86	130,144.96
October - - - -	53,255.31	48,392.01	35,262.32	6,250.39	6,340.30	661.01	150,161.34
November - - - -	75,008.25	59,225.87	45,172.60	7,527.98	7,542.19	1,204.45	195,681.34
December - - - -	119,277.89	82,540.14	70,333.88	13,610.16	11,089.15	1,550.60	289,401.80
TOTALS - - - -	716,806.44	581,221.11	441,024.56	81,572.14	88,800.87	12,120.40	1,921,545.52
PER CENT - - - -	37.30	30.25	22.95	4.25	4.62	.63	100.

SCHEDULE S

SALE BY DISTRICTS OF SPIRITUOUS LIQUORS CONTAINING 14% OR MORE OF ALCOHOL BY WEIGHT CALENDAR YEAR, 1940

Wine Gallons	Jacksonville	Miami	Key West	Orlando	Pensacola	Tampa	Total
January - - - -	56,720.82	104,950.57	1,966.82	11,349.44	8,348.44	55,040.07	238,376.16
February - - - -	60,109.74	118,755.90	1,876.63	8,649.37	8,205.65	59,760.51	257,357.80
March - - - -	57,311.06	87,955.58	1,481.97	8,347.98	7,923.75	46,787.82	209,808.16
April - - - -	54,499.01	61,026.82	1,131.08	6,116.21	7,997.34	40,990.28	171,760.74
May - - - -	51,612.70	48,597.48	830.51	6,481.73	7,925.15	37,277.01	152,724.58
June - - - -	54,709.81	60,959.29	1,380.75	6,145.66	10,672.47	40,541.55	174,409.53
July - - - -	34,685.26	26,134.62	561.84	3,291.99	7,595.19	17,967.09	90,235.99
August - - - -	37,753.77	33,209.59	490.79	4,059.88	7,864.81	21,818.57	105,197.41
September - - - -	41,299.25	37,527.59	751.19	4,072.30	7,026.65	26,715.04	117,392.02
October - - - -	63,022.15	72,639.59	754.26	5,551.23	8,686.86	39,981.59	190,635.68
November - - - -	68,086.66	98,264.29	952.78	8,742.23	10,110.25	47,147.07	233,303.28
December - - - -	89,542.05	124,740.24	2,176.62	10,353.27	12,836.47	76,382.95	316,031.60
TOTALS - - - -	669,352.28	874,761.56	14,355.24	83,161.29	105,193.03	510,409.55	2,257,232.95
PER CENT OF TOTAL	29.65	38.75	.64	3.69	4.66	22.61	100.

SCHEDULE T
LAW ENFORCEMENT FOR
CALENDAR YEARS 1939 AND 1940

	1939	1940
Number of Stills Destroyed -	655	575
Capacity of These Stills - -	106,540	94,265
Gallons of Mash Destroyed -	449,180	371,520
Gallons of Moonshine Whiskey		
Destroyed - - - - -	14,646	13,207
Autos & Trucks Confiscated -	265	211
Value of Autos & Trucks - -	\$ 47,120.00	\$ 39,315.00
Value of Property Destroyed -	\$147,587.50	\$132,023.00
Miscellaneous Seizures - - (1) \$	575.00	(2) \$ 675.00
Pounds Sugar Confiscated - -	28,075	13,050
Pounds Grain Confiscated - -	7,925	4,375
Arrests Made - - - - -	1,663	1,495
Cases Tried - - - - -	1,114	937
Number Convicted - - - - -	976	835
Number Lost - - - - -	138	102
Fines Assessed (3) - - - - \$	29,847.40	\$ 22,059.20
"Time" Sentences - 194 yrs., 10 mo., 9 da.	128 yrs., 5 mo., 28 days	
Number of Sentences Suspended	332	275
"Time" Suspended - 214 yrs., 8 mo., 22da.	153 yrs.; 2 mos.	

- (1) 3 boats and outboard motors and one pair oxen and wagon
(2) 5 mules and 3 wagons—2 horses and saddles—3 bicycles—out-board motor and boat
(3) Goes into Fine & Forfeiture Fund of the various counties.

Note:

The above figures indicate a potential saving in the	
State Tax of - - - - -	\$230,391.60
The above figures indicate a potential saving in the	
Federal Tax of - - - - -	518,381.10
Value of Autos & Trucks Seized - - - - -	86,435.00
Fines Assessed - - - - -	51,906.60

TOTAL - - - - -	\$887,114.30
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In Memoriam

AUDITOR H. H. SPEAR

July 3, 1933—May 13, 1936

SUPERVISOR JOHN W. MORGAN*

June 20, 1935—July 11, 1936

SUPERVISOR T. J. SCULLEY

June 20, 1935—January 14, 1937

SUPERVISOR WILLIAM MARSHALL

September 1, 1937—December 8, 1937

AUDITOR CHAS. D. BAKER

May 8, 1933—January 19, 1939

SUPERVISOR BEN F. CARTER

February 15, 1940—September 12, 1940

*Murdered from ambush while performing his duty for the State.